

REFERENCE TITLE: **United States tax code; reform**

State of Arizona
House of Representatives
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Introduced by
Representatives Nichols, Groe, Murphy: Biggs, Burges, Pierce, Yarbrough

A CONCURRENT MEMORIAL

URGING THE UNITED STATES CONGRESS TO REFORM THE UNITED STATES TAX CODE.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 To the Congress of the United States of America:
2 Your memorialist respectfully represents:
3 Whereas, the United States tax code has become increasingly complex and
4 burdensome for American families and businesses; and
5 Whereas, the United States Congress has enacted 15,000 changes to the
6 tax code since 1986 with each change resulting in more complexity and
7 burdensome requirements on American taxpayers; and
8 Whereas, increased complexity and lack of transparency create
9 substantial uncertainty for taxpayers in figuring out their tax bill each
10 year; and
11 Whereas, the tax base has become increasingly diluted as tax deductions
12 for particular economic activities receive special preferences; and
13 Whereas, American families and businesses in 2004 spent 3.5 billion
14 hours filling out their tax forms, costing \$150 billion just to ensure taxes
15 were paid correctly; and
16 Whereas, high marginal tax rates on income and investment penalize
17 work, savings and investment; and
18 Whereas, multiple layers of double taxation on savings and investment
19 coupled with increasing compliance costs are reducing economic growth, job
20 creation and household savings; and
21 Whereas, tax law changes have not kept pace with a growing and dynamic
22 international economy, leaving American workers and businesses at a
23 significant competitive disadvantage with foreign competitors; and
24 Whereas, for America to continue to be a leader in the global economy,
25 the United States Congress needs to enact substantial and meaningful tax
26 reform.
27 Wherefore your memorialist, the House of Representatives of the State of
28 Arizona, the Senate concurring, prays:
29 1. That the Congress of the United States enact tax reform that moves
30 to a system that greatly reduces compliance costs, eliminates double taxation
31 of savings and investments and taxes income one time at one rate.
32 2. That the Secretary of State of the State of Arizona transmit copies
33 of this Memorial to the President of the United States Senate, the Speaker of
34 the United States House of Representatives and each Member of Congress from
35 the State of Arizona.